

ARLINGTON FINANCE COMMITTEE  
MINUTES OF MEETING  
7:30PM COMMUNITY SAFETY BUILDING  
3/14/11

ATTENDEES:

McGaffigan	Bayer*	Jenkins*	Phelps	Corredera*
DeCoursey	Connors*	Simmons*	Gibian*	
Tosti*	Foskett*	Deyst*	Ronan*	
Ferrara*	Franclemont*	Jones*	Deshler*	
DuBois*	Howard*	Fanning*	Carman*	Turkall*

\* Indicates present

VISITORS: Treasurer Stephen Gilligan

MINUTES of 3/9 accepted as corrected. Unanimous

TOWN REORGANIZATION COMMITTEE: The committee was represented by Tosti (Chair) & Gilligan. Fanning chaired the FinCom meeting during this discussion. The committee was established 2 years ago by Town Meeting. The following articles, submitted by the committee, were discussed. Generally, Tosti said, the committee will request support for home rule legislation to revise the Town Manager Act this year. If successful they will propose supporting bylaw changes next year.

ART 44 CONSOLIDATED HUMAN RESOURCES DEPARTMENT: Tosti, using a handout (Ref 1), explained that the Town would benefit from a Town & School consolidated Human Resource Department. He believes that a strong professional department would help a department head by preparing job descriptions, recruiting candidates, and presenting qualified candidates to the department head for consideration. Likewise the HR Dept could protect a department head and the Town when an employee was fired by assuring that all necessary administrative procedures were followed. The recommended vote would modify Sect 24 by replacing Personnel Dept by Human Resource Dept thus modernizing the Town Manager Act and recognizing the increased scope & complexity of the work now required. The vote will also, contingent on School Department approval, include the School Dept with all the other appointing authorities required to work through the HR Dept. Both the Superintendent and a member of the School Committee were members of the Reorg Committee and have been supportive. The School Committee has voted to support this approach. Tosti stated that this change will not save money in the short term, but he expects that when the HR functions, now widely distributed, become centralized the job will be performed both better and more efficiently. He expects the HR Dept might grow from 3 to 6 positions based on what other towns have in place. The transition has already begun as the Superintendent has hired a part time HR Administrator.

ART 46 ANNUAL FINANCIAL REPORT Gilligan, using a handout (Ref 2), described a 4 page report intended to be mailed to every household. He said the intention is to use a standard form that would help people understand how their taxes are being used. The handout is a draft report for FY11 that may be mailed in June. Tosti hopes that this

effort will be paid for by printing fewer Town Reports. He sees the Town Report as a library or on line reference for readers of the Annual Financial report who want to know more. The Reorg Committee will postpone requesting Town Meeting support until next year when the response to the trial mailing will be known.

ART 47 BUDGET SUBMISSIONS: Tosti explained that the recommended vote on this home rule legislation would replace Sect 31 concerning annual budget scheduling. All appointing authorities would be required to submit budgets to the Town Manager by Jan 2. The Manager would be required to submit a comprehensive balanced budget to the BoS & FinCom by Jan 15. Tosti stated that this should be the responsibility of the executive branch of Town government, not the legislative branch.

ART 49 ECONOMIC ADVISORY GROUP: Gilligan, using a handout (Ref 3), described this proposed Town Meeting Committee, consisting of the major town leaders and 4 residents whose assignment would be to look at the big picture for actions and trends outside of Arlington that would eventually affect the town. FinCom members asked numerous questions.

ART 50 EXTEND REORG COMMITTEE: The ReOg Committee would like to be extended for a year to finish the job as discussed above.  
Tosti chaired the rest of the meeting.

BUD 2 SELECTMEN GenGovSubCom(DuBois) presented this budget making several corrections (Ref 4). This budget varies depending on the number of elections. There will be 2 in FY12. This, taken together with several other reductions, more than meets the reduction goal set by the Manager.

VOTED \$341,378 Unanimous. DuBois to find out where the state election refund goes and how many Town reports the budget will fund.

ART 76 FREE CASH VOTED to appropriate 1/2 the certified total, \$385,249  
Unanimous

ART 75 STABILIZATION FUND: Possible use of Reserve Fund leftovers.

ART 74 OVERLAY RESERVE VOTED \$200,000 as requested by the Assessors.  
Unanimous.

ART 72 TIP FEE RESERVE: VOTED \$450,000 as requested by the Manager.  
Unanimous

ART 71 LOCAL OPTION TAXES: VOTED no action since no local options are expected.

ART 58 E ARLINGTON SIDEWALKS: VOTED no action since this will be covered in the Special TM.

Ref 1 Recommended Votes Art 44, 47, 49

Ref 2 Draft Annual Financial Report

Ref 3 Town Economic Advisory Group

Ref 4 Selectman Budget

COMMITTEE: Foskett, Fanning & Turkall will arrange hearings on Special TM articles

RESERVE FUND BALANCE- \$916,740

Peter B Howard 3/15/11 Revised 3/16/11

cc FinCom Members, Library File, Town Web Site

VOTE SUMMARY – Articles

# 2/10	#	#	Title	Date Heard	Date Voted	Status (Unlisted votes were unanimous)
14			Affordable Housing Requirements	2/9		
15,16			Assisted Living	2/9		
21			Closing Of Warrant	2/16		Wait for BoS
22			Standing Votes	2/16		Wait fot BoS
23			Snow Shoveling	2/9		
30			Civil Service Exemptions	2/9		
32			GIS Health Reimbursement Accounts	2/9,2/23		Requested wording
33			Antenna Leases Renewal	2/9		
34			PAYT Program	2/14		
35			Trash Removal Enforcement	2/14		
36			Transfer of 23 Maple St	2/9		
37			Disposition of 23 Maple St	2/9		
38			Disposition of Parmenter	2/9		
39			Disposition of Crosby	2/9		
40			Crosby School Land	2/16		
41			Brick Curb Cut Policy	2/16		No report
42			Bricks Replacement Senior Ctr	2/16		Requested info
43			Reserve Fund Policy	2/14	2/14	No action
44			Consolidate Human Resource Dept	2/9,3/14		
45			Human Resource Dept Pay Plan	2/9		
46			Financial Report	3/14		
47			Budget Submissions	3/14		
49			Economic Advisory Group	3/14		
50			Extend ReOrg Committee	3/14		
51			Consolidation Finance Depts	3/2		
54			Collective Bargaining	2/9	2/9	Report @ TM
55			Positons Reclssifications			
56			Budgets			
57			Capital Budget	2/28	2/28	\$8,448,540
58			Sidewalks on MassAve	3/14	3/14	No action
59			Sewers	2/9		
60			Water	2/9		
61			Minuteman Tech			
62			Committees & Commissions	2/9	2/16	\$14,760
63			Celebrations	2/9	2/16	\$10,167
64			Misc Appropriations-Indemnity	2/9	3/2	\$9,540
65			Water Bodies	2/23	2/23	No action
66			Water Bodies	2/23	2/23	\$20,000
67			Pension Adjustment	2/7		
68			OPEB	2/7		
69			Increase COLA Base	2/7		
70			Increase Survivors Benefits	2/7		
71			Local Option Taxes	3/14	3/14	No action
72			Tip Fee Stab Fund	3/14	3/14	\$450,000
73			Transfer of Cemetery Funds			
74			Overlay Reserve	3/14	3/14	\$200,000
75			Stabilization Fund	3/14		
76			Free Cash	3/14	3/14	\$385,249

VOTE SUMMARY-Budgets

#	Title	Date Heard	Date Voted	Amount	Vote Unlisted votes were unanimous
1	FinCom	2/16	2/16	10618	
2	Board of Selectmen	3/14	3/14	341378	
3	Town Manager	2/23	2/23	399995	
4	Personnel				
5	Information Technology				
6	Comptroller	2/23	2/23	388576	
7	Treasurer	3/9			
8	Postage				
9	Assessors	2/28	2/28	295315	
10	Legal	2/23	2/23	409219	
11	Town Clerk	3/9			
12	Registrar of Voters				
13	Parking				
14	Planning	2/28	3/2	222421	
15	Redevelopment Board				
16	Zoning Board of Appeals	3/2	3/2	18084	
17	Public Works				
17g	Street Lights				
18a	Community Safety Admin	3/9	3/9	389059	
18b	Police	3/9	3/9	5485412	
18c	Fire	3/2	3/2	5282657	
18d	Support	3/9	3/9	718214	
19	Inspections				
20	Education				
21	Library	2/16	2/16	1804517	
22a	Health & Human Services	3/9			
22b	Veterans	3/9			
22c	COA	3/9			
23	Retirement				
24	Insurance	3/2,3/9	3/9	19986646	
25	Reserve Fund				=
W&S EF	Rev Exp				
Rec EF	Rev Exp				
Rnk EF	Rev Exp				
COA EF	Rev Exp	3/9			
Youth EF	Rev Exp	3/9			

## ARTICLE 44

## AMEND TOWN MANAGER ACT/CONSOLIDATED TOWN-SCHOOL HUMAN RESOURCE DEPARTMENT

Voted: That the Town does hereby authorize and request the Board of Selectmen to file Home Rule Legislation to provide substantially as follows:

" AN ACT AMENDING THE TOWN MANAGER ACT FOR THE TOWN OF ARLINGTON WITH RESPECT TO HUMAN RESOURCES.

Section 1. Sections 24 and 24A of the Town Manager Act are hereby deleted and replaced with the following:

Section 24. Human Resource Department. –The Town Manager shall appoint a suitably qualified person to be Human Resource Director of the Town, who shall have overall supervision of the Human Resource Department of the Town, and who shall be responsible for the development and implementation of personnel policies and procedures based on the concept of merit. It shall be the duty of the Director to administer the pay and classification plans as now or hereinafter provided in the town by-laws, to maintain employee records, and to perform such other duties as may be assigned by a vote of the town meeting.

All Town Appointing Authorities shall process the hiring of staff through the Town Human Resource Department. The Human Resource Department will work with Town Appointing Authorities to prepare job descriptions and job posting materials, will post positions and receive application materials, and will turn application materials over to Appointing Authorities for their consideration and final decision.

Upon the School Department, as provided for under Chapter 71 Section 37M, of the Massachusetts General Laws, voting to consolidate their human resource functions with those of the Town, all of the duties described above relating to the School Department are subject to review and approval by the Superintendent of Schools and the Town Manager shall seek input from the Superintendent of Schools relating to the appointment and performance evaluation of the Director of the Human Resource Department.

Section 24A. Human Resource Board. – There shall be established a Human Resource Board which shall consist of three members to be appointed by the Town Manager. Each member shall be selected on the basis of his professional experience and expertise in the area of personnel administration. Said Human Resource Board shall be empowered, after consultation with the Human Resource Director, to hear and rule on employee appeals of adverse reclassification determinations of the Human Resource Director. Said Human Resource Board shall perform such other functions as may be provided for in the town by-laws or in a collective bargaining agreement. Implementation of this section shall be guided by the Town bylaws.

Section 2. This act shall take effect upon passage."

## ARTICLE 47

## AMEND TOWN MANAGER ACT/BUDGET SUBMISSIONS

VOTED: That the Town does hereby authorize and request the Board of Selectmen to file Home Rule Legislation to provide substantially as follows:

"AN ACT AMENDING THE TOWN MANAGER ACT FOR THE TOWN OF ARLINGTON WITH RESPECT TO BUDGET SUBMISSIONS.

Section 1. Section 31 of the Town Manager Act is hereby deleted and replaced with the following:

Section 31. On or before the second day of January each year, all boards and departments not under the control of the Town Manager shall submit to the Town Manager detailed estimates for their respective boards or departments in writing of the fiscal requirements for the ensuing fiscal year. These submissions shall include detailed estimates of any revenues that support their budgets and shall be in a format as required by the Town Manager or as provided by Town bylaws. On or about the fifteenth day of January each year the Town Manager shall submit to the Selectmen, with copies to each member of the Finance Committee, a careful detailed estimate in writing of the fiscal requirements for the ensuing fiscal year of each fund and department of the Town along with a detailed listing of all projected revenues to support these requirements. The Town Manager shall state the amount required to meet the interest and maturing bonds and notes or other outstanding indebtedness of the Town. All the estimates required by this section shall include a statement of the budgeted amount for the current year and the actual expenditures for the two preceding years.

Section 2. This act shall take effect upon passage."

**VOTED:** That “The Town Economic Advisory Group” be and hereby is appointed; said group to be charged with the responsibility, consistent with the Town Manager Act and all other applicable laws, of making recommendations to Town officials, appropriate elected boards and committees, and Town Meeting regarding national, state, and local economic and financial issues affecting the Town of Arlington; the membership of said committee shall consist of the following nine persons: the Town Manager; the Superintendent of Schools; the Director of Assessments; the Town Treasurer; the Chairman of the Finance Committee; two (2) former Arlington Town officials with executive level experience and two (2) residents of the Town with private sector executive level experience to be appointed by the Town Moderator; the names of all appointees shall be forwarded to the Town Clerk’s Office by the appointing authority no later than thirty (30) days from the date of adjournment of the 2011 Annual Town Meeting; the Town Moderator shall act as temporary Chair with the responsibility of scheduling the date, time and location of the organizational meeting of said group and shall designate a qualified person to serve as secretary to the group.





## THIS FINANCIAL REPORT

As part of Arlington's commitment to keep you informed of how your tax dollars are being spent, it is with great pleasure that we provide you with the 2011 Popular Annual Financial Report. This is the first annual release of this report and we are hopeful that it will provide you with information that you find both useful and easy to access.

All of the data and financial information found in this report is drawn from the Town Manager's Annual Financial Plan and the Finance Committee's annual report to Town Meeting. Both of these documents are available at [www.arlingtonma.gov](http://www.arlingtonma.gov).

The PAFR does not present the same level of detail as either of the reports listed above. The PAFR contains reports and statements that do not present the entire financial reporting entity and may not conform to GAAP and governmental reporting standards. However, it does provide relevant disclosures to residents regarding the Town's financial condition and trends. It contains summarized financial schedules and tables.

The form and content of the PAFR was also influenced by jurisdictions from across North America that have been recognized by the Government Finance Officers' Association for their annual release of a PAFR.



Town of Arlington

# Public Annual Financial Report FY2011 Town of Arlington, Massachusetts Public Annual Financial Report

Fiscal Year Ending June 30, 2010

## THE TOWN OF ARLINGTON

The Town of Arlington was originally settled in 1635 as the Village of Menotomy, incorporated as West Cambridge in 1807, and finally named Arlington in 1867.

Arlington is home to approximately 41,000 residents, and is contained within 5.5 square miles.

The Town is currently governed by the "Town Manager Act of the Town of Arlington, Massachusetts", by

which a popularly elected, five member Board of Selectmen appoint a professional manager to administer the daily operation of the Town.

The Town's legislative body is a representative Town Meeting, which consists of 252 elected members, elected from their home precincts.

The Town Manager is the chief executive officer of the Town, managing the day to day business of Town departments. These departments include: Public Works, Police, Fire,

Libraries, Planning, Personnel, IT, Inspections, Health and Human Services, Recreation, and the Veterans Memorial Rink.

Under independent authority are the Board of Selectmen, Board of Assessors, Treasurer & Collector, and the Town Clerk. The Comptroller is appointed by the Board of Selectmen.

These departments consist of approximately 350 employees.

### Quick Facts

Population	41,211
Median Income	\$83,740

## You Should Know

Over the course of the past year, Arlington was named a Green Community by the Massachusetts Green Communities Division. This designation also provided Arlington with \$200K in grant funding, which is being utilized for energy efficiency upgrades on Town buildings.

Arlington also maintained its AAA bond rating by Standard and Poor's for the fifth consecutive borrowing.

The current fiscal year has also seen the investment of over \$2 million in water/sewer

system upgrades, \$900K in roadway and sidewalk improvements, and over \$500K for the renovation of the Wellington Park playground and tennis courts.

The Town also plans to continue its pursuit of the reconstruction of the Thompson Elementary School, the repair of the Stratton Elementary School, and upgrades to Massachusetts Avenue as part of the Mass. Ave. corridor project.

Though fiscal year 2012 presents major financial hurdles for the Town to overcome,

the commitment remains to invest in education, infrastructure, and quality of life projects across the Town.

Further detail on all of these projects can be found at [arlingtonma.gov](http://arlingtonma.gov).

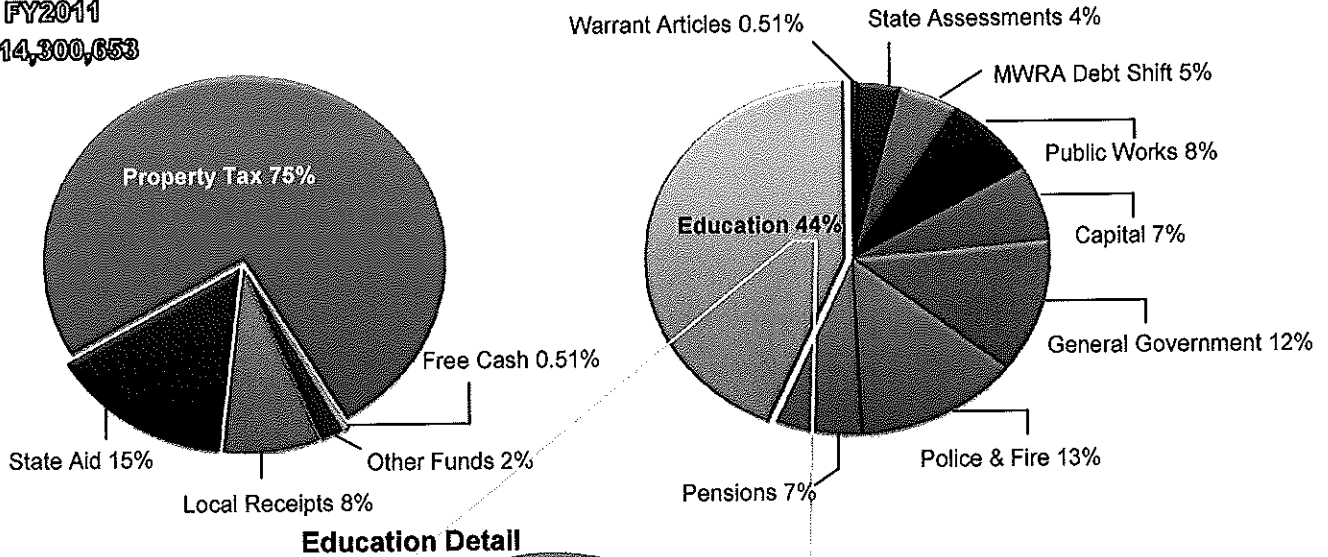


# Public Annual Financial Report FY2011

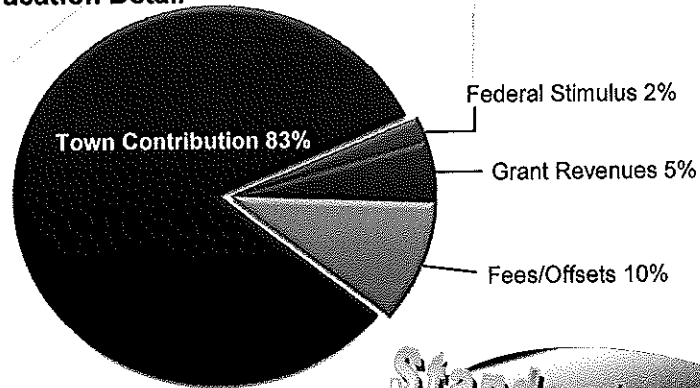
## Where the Money Comes From

## ...and Where It Goes

**FY2011**  
**\$114,300,653**



### Education Detail



**Standard & Poor's  
AAA Rated**

## Borrowing

Total Direct Debt	\$ 63,430,959
Authorized but not issued	\$ 17,273,514
Debt Schedule	
Total Outstanding Principal	\$ 62,120,959
Total Outstanding Interest	\$ 11,759,677
School Construction Aid	\$ (13,898,863)
Net Debt Service	\$ 59,981,773
BANs (Symmes - Taxable)	\$ 1,310,000
Overlapping Debt	

	Outstanding as of June 30, 2009	Arlington's Est. Share	Assessment FY2010
MBTA	\$ 5,393,081,820	0.0199%	\$ 2,527,027
MWRA			
Water	\$ 1,950,750,000	1.438%	\$ 2,345,322
Sewer	\$ 3,867,095,000	1.251%	\$ 4,155,155
Minuteman VTSD			\$ 3,073,694
Total			\$ 12,101,198

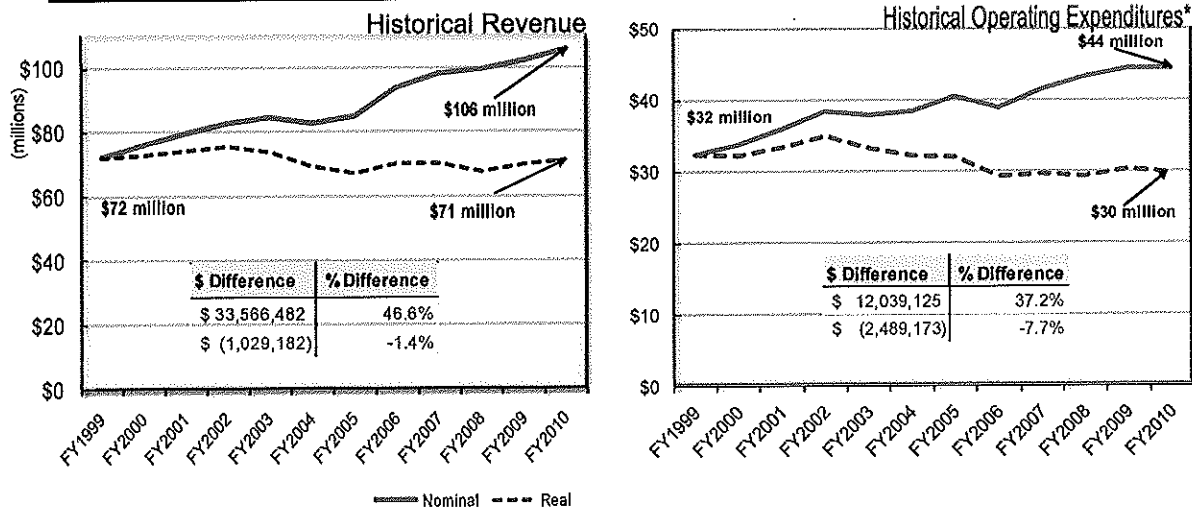


## In Real Terms

The value of money only goes as far as what it can buy (buying power), and rising prices (inflation) may counter rise in income. In other words, as prices rise it takes more money to buy the same amount of goods and services. In this way, apparent growth in either revenue or expenses can be deceptive.

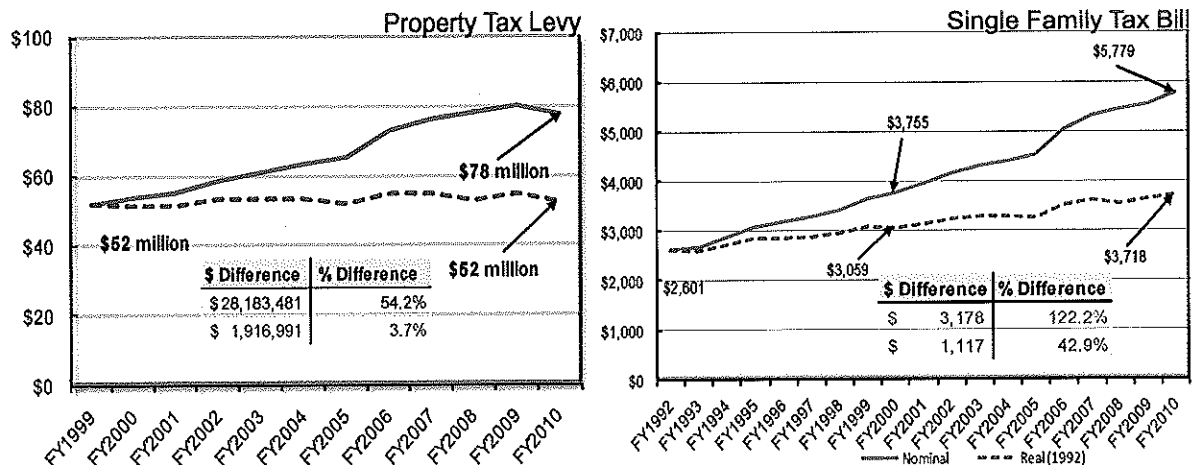
Using a Base Year of 1999 as a starting point, and then applying a price index (a summary of prices) to each subsequent year, it is possible to remove all growth that is due to inflation. In this case, the index is based on the types of goods that municipalities usually buy. In other words, we can understand dollar values as if prices had remained constant from the base year.

What remains is the "real" dollar value of what the money can buy, or "real dollars." In this case, they are also "1999 dollars," since that is the base year. The value of the money before applying this calculation is simply the total number of dollars, or "nominal dollars."



While it looks like Arlington's revenues have seen steady growth, in reality the overall buying power of the town has decreased slightly (1.4%) relative to the rising prices of goods and services that the town needs. Similarly when we look at operating expenditures (above right) the apparent increase in spending is mostly to keep up with an increase in prices, i.e. from inflation. In "real terms," the town's nominal increase corresponds to an actual 7.7% decrease in buying power since Fiscal Year 1999. This means that while the town may spend more now, it is only because the money doesn't go as far as it used to.

The majority of Arlington's revenue (75%) comes from the property tax. Thus, tracking its growth is a good way to determine the health of a community's revenue stream. Adjusted for inflation, Arlington's property tax levy shows virtually no growth since Fiscal 1999. This lack of growth—combined with rising costs largely beyond town control—is a major factor contributing to Arlington's structural deficit. Without real, permanent revenue growth, it will be difficult for Arlington to cope with rapidly increasing costs.



## Measuring Up

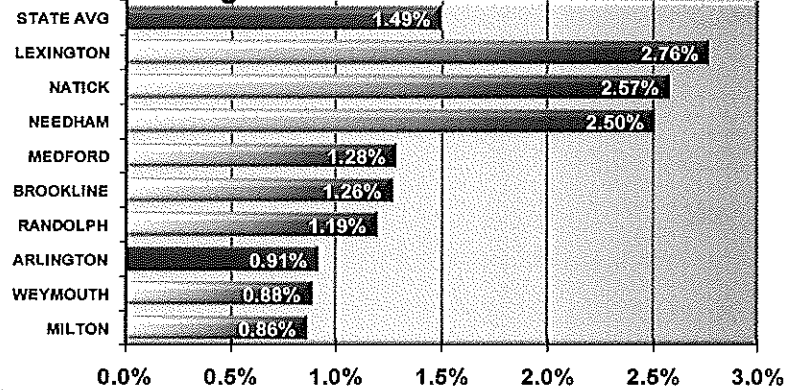
Under Proposition 2½, local property taxes cannot be increased by more than 2½% of a municipality's total assessed property value.

While the intended effect of Prop 2½ is to limit a municipality's ability to raise property taxes, it does accommodate for new construction as an addition to the tax base. Basically, New Growth is the amount of current year increased value (from new construction) applied to the previous year's Prop 2½ tax limit.

Municipal Revenue Growth Factor (MRGF) is a calculation the Department of Revenue uses to evaluate a community's current and potential ability to raise revenue based on its tax levy limit, new growth, state aid, and local receipts. Basically, it is a measure of how easily a community can adapt to meet its increasing budget requirements.

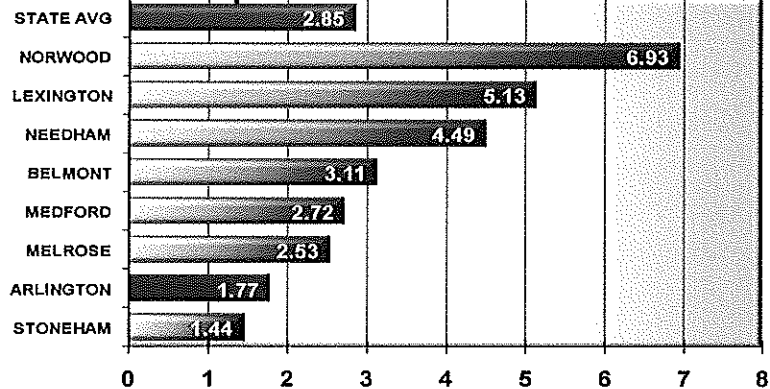
"Capita" is derived from the Latin word for "head," so "per capita" literally means "per head," or more practically "per person." This measure is calculated from the town's total expenditures divided by its population, which provides a point of comparison for how much the town spends proportionate to its size. This makes it possible to compare spending between towns while controlling for population.

### Average New Growth FY09-FY11



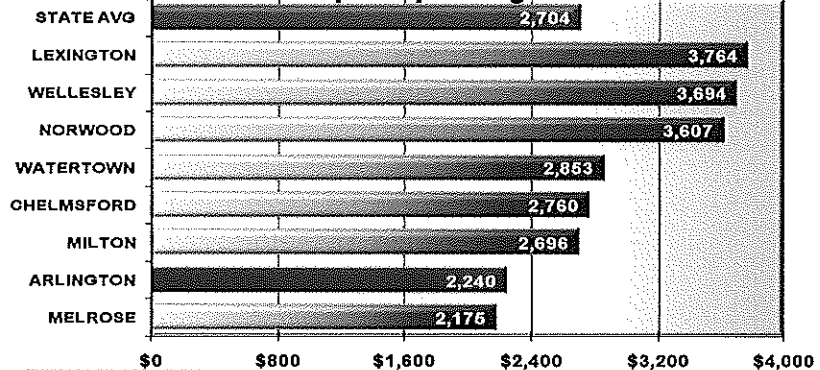
Arlington's New Growth has not kept pace with any of its comparable communities (above). It ranks last, averaging less than 1% New Growth in a three year period while communities like Natick and Lexington see average increases of over 2.5%, while the state average is 1.49%.

### Municipal Revenue Growth Factor FY11



Similar to its low New Growth numbers, Arlington's MRGF is among the lowest in its comparable communities at 1.77, while Norwood is the highest at 6.93. Arlington is also below the state average of 2.85.

### Total Per Capita Spending FY09



Arlington is near the lower end of per capita spending, relative to its comparable communities. It is also below the state average of \$2,704 per capita, meaning that the town's spending is below average relative both to these communities and to the state as a whole.



Paragraph related to the establishment of a Town Economic Advisory Group

The Town Government Reorganization Committee recommends the appointment of a Town Economic Advisory Group. The mission of the Group will be to study, review and analyze financial issues and trends at the national, state and local levels of government, which may impact Arlington financially. The Group will act in an advisory capacity and will have no policy-making authority. From time to time it will make recommendations to town officials regarding its findings and report annually to the Town Meeting. The Town Economic Advisory Group will consist of the following nine persons: the Town Manager; the Superintendent of Schools; the Director of Assessments; the Town Treasurer; the Chairman of the Finance Committee; two former Arlington officials with executive level experience; and two residents of the Town with private sector executive level experience to be appointed by the Town Moderator. From time to time, other town officials shall be designated by the Group as non-voting members who will participate when required. The Group will also have the ability to call upon volunteer advisors or consultants to assist with its work.

**Voted:**

That the Town hereby establishes the Town Economic Advisory Group, hereinafter referred to as the Group. The mission of the Group will be to study, review and analyze financial issues and trends at the national, state and local levels of government, which may impact Arlington financially. The Group will act in an advisory capacity and will have no policy-making authority. From time to time it will make recommendations to town officials regarding its findings and report annually to the Town Meeting. The Town Economic Advisory Group will consist of the following nine persons: the Town Manager; the Superintendent of Schools; the Director of Assessments; the Town Treasurer; the Chairman of the Finance Committee; two former Arlington officials with executive level experience; and two residents of the Town with private sector executive level experience to be appointed by the Town Moderator. From time to time, other town officials shall be designated by the Group as non-voting members who will participate when required. The Group will also have the ability to call upon volunteer advisors or consultants to assist with its work.



# Town Govt. Re-Org Committee

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## Town Economic Advisory Group

February 25, 2011



# Town Economic Advisory Group

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## ■ Mission

- Create a strategic economics advisory review group.
  - Broad in scope.
  - Focused approach.
  - Review economic & financial issues.
    - National, state, and local issues.
    - Macro issues which will impact the Town's viability.
- Executive level advisory “working group”.
  - “Official” committee of the Town – created by vote of Town Meeting.
  - Utilize specific discipline experience of members.
  - Intelligent and professional discussion and reporting
  - Build inter-issues teamwork among town officials.
  - Meets semi-annually – minimum.
- Constructive dialogue on economic issues which impact the Town, to make recommendations to appropriate Town officials, body politic or government entity.
- Not another layer and/or level of Town Government.
  - Not a policy-making entity.
  - Advisory only - de facto advisory support to Town officials and 5-Year Plan Comm. & BRTF.
  - Submit annual report to Town Meeting.



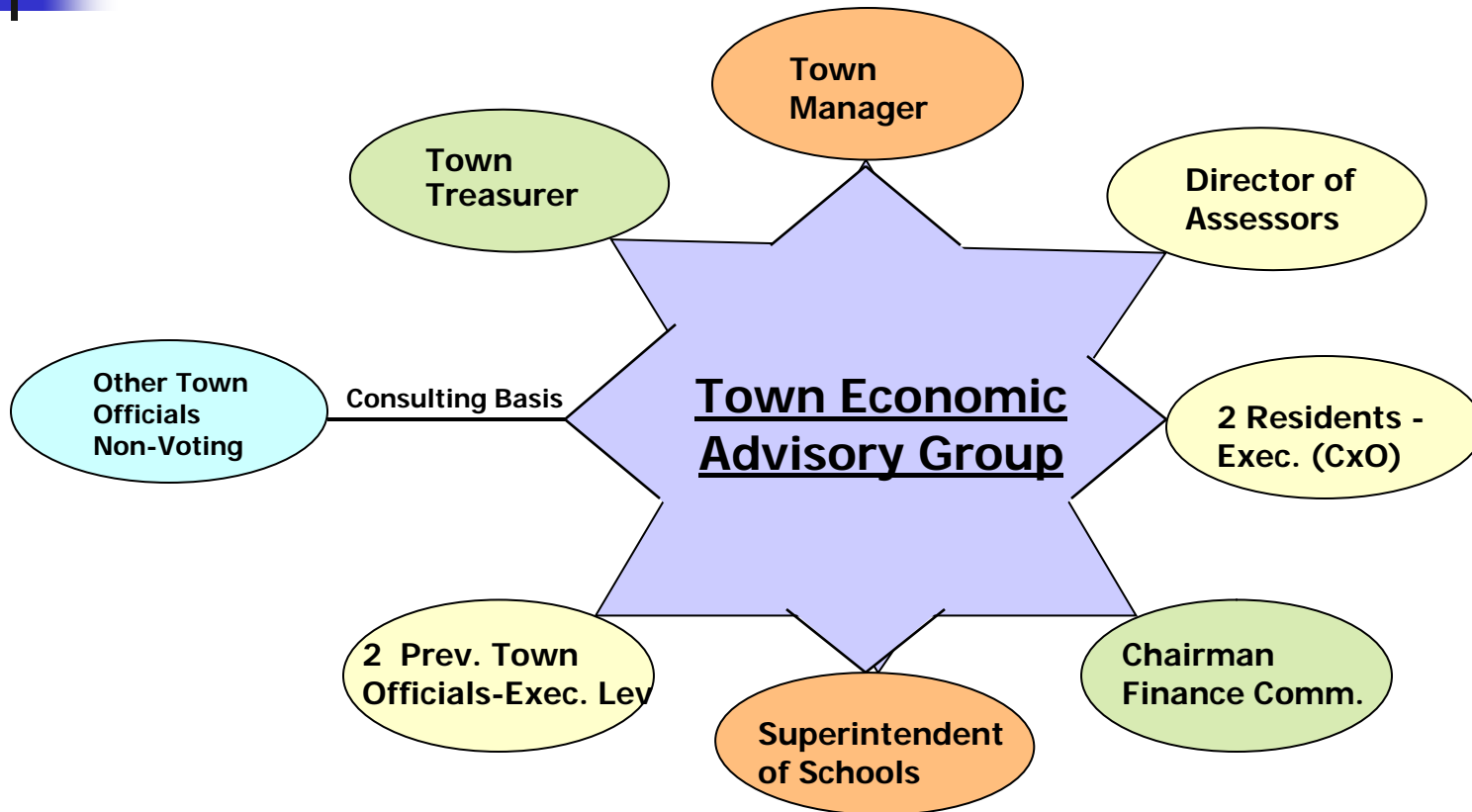
# Town Economic Advisory Group

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- Town Economic Advisory Group Members:
  - Town Manager
  - Superintendent of Schools
  - Town Treasurer
  - Director of Assessors
  - Chairman – Finance Committee
  - Appointees (4)
    - 2 Previous Town Officials - Executive Level Officers
      - Previous (Arl.) Town Manager
      - Previous (Arl.) Town Treasurer
    - 2 Residents – CxO Executives -current priv. sector senior executives
  - Non-voting Advisors
    - Other Town Officials



# Town Economic Advisory Group



		FY2009 ACTUALS	FY2010 ACTUALS	FY2011 BUDGET	FY2012 PROJECTION	DOLLAR AMT INC/DEC	PCT CHANGE	2012 OFFSET
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# SELECTMEN'S SALARIES

112281	5100 SALARIES & WAGES	191,211	171,889	177,200	179,214 ✓	2,014	1.14%	
112281	5156 LONGEVITY	2,934	3,234	3,534	3,534 ✓	0	0.00%	

TOTAL	SELECTMEN'S SALARIES	194,145	175,123	180,734	182,748	2,014	1.11%	22,507
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# SELECTMEN'S EXPENSES

112282	5201 ADVERTISING	1,100	1,842	1,000	1,000	0	0.00%	
112282	5210 OUT-OF-STATE TRAVEL	184	0	300	300	0	0.00%	
112282	5217 DUES	11,060	10,550	10,500	10,500	0	0.00%	
112282	5223 OFFICE SUPPLIES	7,525	10,931	6,500	6,500	0	0.00%	
112282	5299 OTHERWISE UNCLASSIFIED	1,383	1,574	2,500	2,500	0	0.00%	

TOTAL	SELECTMEN'S EXPENSES	21,252	24,897	20,800	20,800	0		
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TOTAL	SELECTMEN'S	215,397	200,020	201,534	201,548	(6,761)	-3.35%	
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# ACCOUNTING AND AUDITING

112285	5219 ACCOUNTING AND AUDITING	48,351	39,132	55,000	60,000 ✓	5,000	9.09%	
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TOTAL	ACCOUNTING AND AUDITING	48,351	39,132	55,000	60,000	5,000	9.09%	
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# ELECTION SALARIES

116281	5100 SALARIES & WAGES	36,755	16,960	44,530	30,000 ✓	(14,530)	-32.63%	
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TOTAL	ELECTION SALARIES	36,755	16,960	44,530	30,000	(14,530)	-32.63%	
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# ELECTION EXPENSES

116282	5208 RENTAL OF BUILDINGS	330	220	330	340 ✓	10	3.03%	
116282	5219 ELECTION OFFICERS	35,797	6,853	31,404	32,160	756	2.41%	
116282	5223 OFFICE SUPPLIES + TM	200	552	3,437	8,900	5,463	158.95%	
116282	5236 OTHER PURCHASED SVCS	16,940	17,145	10,787	14,650	3,863	35.81%	
116282	5240 STM EXP + TM	0	0	4,836	2,500	(2,336)	-47.79%	
116282	5299 OTHERWISE UNCLASSIFIED	3,019	2,399	2,775	2,500	(275)	-9.91%	

TOTAL	ELECTION EXPENSES	56,286	27,170	53,669	64,425	10,856	20.27%	
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TOTAL	ELECTION	93,040	44,130	98,099	94,475	(3,674)	-3.75%	
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# PRINTING TOWN REPORTS

116682	5228 PRINTING TOWN REPORTS	4,047	5,956	5,000	2,200	(2,800)	-56.00%	
TOTAL	PRINTING TOWN REPORTS	4,047	5,956	5,000	2,200	(2,800)	-56.00%	

359,633 341,378 (18,255) -5.1%

Additional CRT Needed  
\$350,173  
\$350,429  
\$3,745

Voted 3/14/11